

**IN THE CLAIMS:**

Please amend claims 1, 2, 4-9 and 11-14 as shown below, in which deleted terms are indicated with strikethrough and/or double brackets, and added terms are indicated with underscoring. Also, please add new claims 15-20. The following list of claims replaces all previous versions, and listings of claims in the application.

1. (Currently amended) In a small-sized boat including a water muffler at one location along exhaust pipes extending from an engine disposed in a boat body, an [[said]] exhaust system for the small-sized boat, comprising:

the water muffler having an interior divided into a single expansion chamber and a resonator chamber;

a front exhaust pipe coupled to the engine and connected to said water muffler at an upper side of the expansion chamber; and

a rear exhaust pipe opened to [[the]] an outside of the boat and also connected to said water muffler at the upper side of said expansion chamber,

whereby wherein the water muffler significantly reduces low frequency exhaust noises.

2. (Currently amended) The exhaust system for the small-sized boat according to claim 1, further comprising a water-controlling plate provided in [[an]] the upper side of said expansion chamber between the front exhaust pipe, opened to an inside of said expansion chamber, and said rear exhaust pipe, said water-controlling plate opened to an inside of said expansion chamber.

3. (Previously presented) The exhaust system for the small-sized boat according to claim 1,

wherein said resonator chamber is enclosed within said water muffler and communicates with one end of said single expansion chamber.

4. (Currently amended) The exhaust system for the small-sized boat according to claim 1, further comprising a communication pipe between said resonator chamber and said single expansion chamber, said communication pipe is disposed above a water level normally maintained in said water muffler during operation of said boat.

5. (Currently amended) The exhaust system for the small-sized boat according to claim 2, wherein said water-controlling plate is disposed above a water level normally maintained in said water muffler during operation of said boat.

6. (Currently amended) The exhaust system for the small-sized boat according to claim 2, wherein said front and rear exhaust pipes are coupled to said water muffler, in communication with said single expansion chamber on opposite sides of said water-controlling plate ~~in said water muffler~~.

7. (Currently amended) In a small-sized boat including a water muffler at one location along exhaust pipes extending from an engine disposed in a boat body, an [[said]] exhaust system for the small sized boat comprising:

the water muffler having an interior divided into a single expansion chamber and a resonator chamber;

a front exhaust pipe coupled to the engine and connected to said water muffler at an

upper side of the expansion chamber;

a rear exhaust pipe opened to [[the]] an outside of the boat and also connected to said water muffler at an upper side of said expansion chamber;

a water-controlling plate provided in an upper side of said expansion chamber between the front exhaust pipe, ~~opened to an inside of said expansion chamber~~, and said rear exhaust pipe, said water controlling plate opened to an inside of said expansion chamber; and

said water-controlling plate having a shape corresponding to substantially one half of a cross sectional area of the single expansion chamber.

8. (Currently amended) A water muffler for use in an exhaust system of a small-sized boat, said water muffler comprising:

a muffler body defining therein a single expansion chamber and a resonator chamber; one connecting pipe provided with said muffler body which is adapted to connect to an upper side of the single expansion chamber to a front exhaust pipe extending from an engine of the small-sized boat; and

another connecting pipe provided with said muffler body which is adapted to connect to the upper side of the single expansion chamber to a rear exhaust pipe opened to the outside of the boat, ~~whereby the water muffler significantly reduces low frequency exhaust noises.~~

9. (Currently amended) The water muffler according to claim 8, further comprising a water-controlling plate provided in an upper side of said single expansion chamber between the connecting pipes, wherein said water-controlling plate is oriented substantially vertically.

10. (Previously presented) The water muffler according to claim 8, wherein said resonator

chamber is enclosed within said water muffler and communicates with one end of said single expansion chamber.

11. (Currently amended) The water muffler according to claim 8, further comprising a communication pipe between said resonator chamber and said single expansion chamber, said communication pipe is disposed above a water level normally maintained in said water muffler during operation of said boat.

12. (Currently amended) The water muffler according to claim 9, wherein said water-controlling plate is disposed above a water level normally maintained in said water muffler during operation of said boat.

13. (Currently amended) The water muffler according to claim [[8]] 9, wherein said front and rear connecting pipes are coupled to the muffler body at an upper side of said single expansion chamber on opposite sides of said water-controlling plate ~~disposed in said water muffler~~.

14. (Currently amended) A water muffler for use in an exhaust system of a small-sized boat, said water muffler comprising:

a muffler body defining therein a single expansion chamber and a resonator chamber; one connecting pipe provided with said muffler body which is adapted to connect the single expansion chamber to a front exhaust pipe extending from an engine of the small-sized boat;

another connecting pipe provided with said muffler body which is adapted to connect the single expansion chamber to a rear exhaust pipe opened to [[the]] an outside of the boat;

a water-controlling plate provided in an upper side of said single expansion chamber between the connecting pipes; and

    said water-controlling plate having a shape corresponding to substantially one half of a cross sectional area of the single expansion chamber.

15. (New) The water muffler according to claim 7, wherein said water-controlling plate is oriented substantially vertically.

16. (New) The water muffler according to claim 7, wherein said water muffler is oriented substantially horizontally.

17. (New) The water muffler according to claim 7, wherein said water-controlling plate is disposed above a water level normally maintained in said water muffler during operation of said boat.

18. (New) The water muffler according to claim 14, wherein said water-controlling plate is oriented substantially vertically.

19. (New) The water muffler according to claim 14, wherein said muffler body is oriented substantially horizontally.

20. (New) The water muffler according to claim 14, wherein said water-controlling plate is disposed above a water level normally maintained in said water muffler during operation of said boat.